

EXHIBIT A

Hearing Date: October 26, 2007
Hearing Time: 10:00 a.m. (Prevailing Eastern Time)

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Attorneys for Delphi Corporation, et al.,
Debtors and Debtors-in-Possession

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UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

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	:		
In re	:	Chapter 11	
	:		
DELPHI CORPORATION, <u>et al.</u> ,	:	Case No. 05-44481 (RDD)	
	:		
	:	(Jointly Administered)	
Debtors.	:		
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DECLARATION OF DR. ROD W. DURGIN, PH.D.
IN SUPPORT OF DEBTORS' SUPPLEMENTAL REPLY
WITH RESPECT TO PROOF OF CLAIM NUMBER 10157
(GARY WHITNEY)

("DURGIN DECLARATION – GARY WHITNEY")

Dr. Rod W. Durgin, Ph.D. declares as follows:

1. Delphi Corporation and certain of its subsidiaries and affiliates are debtors and debtors-in-possession in these chapter 11 cases (the "Debtors"). I submit this declaration in support of the Debtors' Supplemental Reply With Respect To Proof Of Claim Number 10157 (Gary Whitney) (the "Supplemental Reply"). If I were called upon to testify, I could and would testify to the facts set forth herein.

2. I am presently president of Vocational Assessments, Inc.; a vocational expert for the U.S. Department of Health and Human Services, Social Security Administration, Bureau of Hearings and Appeals; president of Resource Directories, and president of COIN Educational Products. I have specialized knowledge, experience, training, and education in the area of vocational counseling and assessment. I hold a Ph.D from Ohio State University in vocational counseling. My curriculum vitae accurately reflects my educational background, my work experience, my professional positions, professional associations, and publications and presentation. A true and accurate copy of my curriculum vitae is attached hereto as Exhibit 1. I have provided deposition and trial testimony as a vocational assessment expert in federal courts in Ohio, Michigan, Illinois, Indiana, Massachusetts, Maryland, and Nevada over the past several years.

3. I have been engaged by the Debtors to serve as a testifying expert witness. It is my opinion that there were comparable jobs available to Mr. Whitney after his departure from Delphi. I have prepared my preliminary report pursuant to the standards of practices for a vocational assessment expert. A true and accurate copy of my preliminary expert report is attached hereto as Exhibit 2, and I incorporate all statements made therein as part of this declaration.

4. Except as otherwise indicated, all facts set forth in this declaration and attached preliminary expert report are based upon my review of relevant documents, facts, and data, all of a type reasonably relied upon by experts in my particular field in forming opinions or inferences upon the subject matter of my expert report. As discovery is continuing in this case, additional documents and testimony may be produced that might affect my opinions in this matter and therefore I reserve the right to supplement or amend this declaration and my preliminary expert report as necessary. Moreover, because Mr. Whitney has yet to be deposed and asked about his job search efforts, I reserve the right to supplement and amend this declaration and attached expert report in order to opine on whether Mr. Whitney's job search efforts were, in my opinion, reasonable.

5. I declare under penalty of perjury, pursuant to 28 U.S.C. § 1746, that the foregoing statements are true and correct.

Executed on September 27, 2007 in Toledo, Ohio.

/s/ Rod W. Durgin, Ph.D.
Rod W. Durgin, Ph.D.
Vocational Assessments, Inc.

EXHIBIT 1

Revised 5/07

VITA

Name: Rod W. Durgin, Ph.D.

Business Address: Vocational Assessments, Inc.
3361 Executive Parkway
Suite 302
Toledo, Ohio 43606
1-888-626-2898

Education:

2005	Our Lady of the Lakes University, Dallas, Texas The Sources and Uses of Growth and Discount Rate Data; Historical, Current and Future Interest Rates
2003	Our Lady of the Lakes University, Dallas, Texas Calculating Vocational Loss, Economic Damages and Present Value
1994	Marylhurst University, Marylhurst, Oregon The Economics Of Personal Injury Evaluation
1991	Purdue University, West Lafayette, Indiana Economic Assessment Of Earnings And Health Care Costs In Terms Of Present Value (Advanced Course)
1990	Purdue University, West Lafayette, Indiana Economic Assessment Of Earnings And Health Care Costs In Terms Of Present Value
1974	The Ohio State University, Columbus, Ohio Ph.D.: Counseling Major: Vocational Counseling
1970	Western Michigan University, Kalamazoo, Michigan M.A.: Counseling Major: Vocational Counseling
1965	University of Maine, Orono, Maine B.S.: Biology (Major) English (Minor)

Work Experience:

- 9/86 to Present** **Vocational Expert, U.S. Department of Health and Human Services, Social Security Administration, Bureau of Hearings and Appeals.**
Provide vocational testimony in disability hearings. Testimony evaluates claimant's exertional capabilities based on age, education, previous work experience and a review of medical evidence.
- 6/85 to Present** **President, Vocational Assessments, Inc.**
Provide services as a Vocational Economic Specialist and Career Consultant. Primary duties involve assessing, counseling, and placing disabled and non-disabled adults.
- 1984 to Present** **President, Resource Directories, Toledo, Ohio.**
Serve as Publisher and Editor-in-Chief for Resource Directories, a direct mail publishing house specializing in counseling and career information reference works. Books are used nationally by public libraries, colleges, social agencies, government agencies, and hospitals.
- 1978 to Present** **President, COIN Educational Products, Toledo, Ohio.**
Developed and presently serves as Director of the COIN Computerized Career Guidance Program which is an occupational and educational information system used by secondary schools, social agencies, and individuals throughout the nation. It incorporates all existing occupational data (i.e., DOT, SOC, labor market information) into a format clients can access through personal interest assessments and specific topics of interest. Additional COIN products include interest inventories and basic skills assessments.
- 1975 to 1978** **Director, Michigan Occupational Information System, Division of Vocational Education, Michigan Department of Education, Lansing, Michigan.**
Conceptualized, implemented and administered a program to provide Michigan with a comprehensive labor market information system. Developed and implemented another

program for the Michigan Department of Vocational Rehabilitation which involved working with all vocational rehabilitation offices and selected clients to implement the proper use of occupational information and vocational appraisal for career decision purposes.

1974 to 1975

Chairperson, Department of Counselor Education, Southern Methodist University, Dallas, Texas.

Administered and taught Vocational Development in the Department. Responsible for the training and certification of counselors in all disciplines.

1974

Visiting Professor, Department of Counselor Education, The Ohio State University, Columbus, Ohio.

Taught graduate level courses in Vocational Development. Specific content included: career development theory, vocational appraisal, occupational information, labor market information, and career decision-making.

1971 to 1974

Career Development Specialist, Division of Guidance and Testing, Ohio Department of Education, Columbus, Ohio.

Responsible for program development, training and in-service workshops for counselors in career development, vocational appraisal and using occupational information in the career choice process. Duties included conducting three-day workshops on how to use the General Aptitude Test Battery (GATE) for vocational selection; conducting seminars on how to use the information in the Dictionary of Occupational Titles (DOT) and its supplements; conducting seminars on how to use the USDOL Interest Checklist with the DOT for career decision-making purposes; conducting seminars on how to tie various occupational classification systems (i.e., Worker Trait Groups, OAP's, SATB's) into current labor market data to assist clients in selecting vocations.

1970 to 1971

Director of Counseling, Lorain County Joint Vocational School, Oberlin, Ohio.

Administered a vocational counseling program for 18 school districts. Specific focus was to develop vocational plans for individuals in non-professional job areas. Those served included high school clients, vocational rehabilitation clients and adults.

Professional Positions

Vice President-Internal Affairs

American Rehabilitation Economics Association, 2007-2009

Professional Associations:

American Academy of Economic and Financial Experts

American Rehabilitation Counseling Association

American Rehabilitation Economics Association

Association for Career and Technical Education

National Association of Forensic Economics

National Career Development Association

National Rehabilitation Association

National Rehabilitation Association of Job Placement Development

Ohio Rehabilitation Association

Publications and Presentations:

Durgin, R.W., "Establishing Future Loss of Earnings For A Child." Presented at the Academy of Franklin County Trial Lawyers Association, Columbus, Ohio, March 26, 2002.

Durgin, R.W., "How to Maximize the Effectiveness of Your Vocational Expert." Presented at the Academy of Rail Lawyers Association Seminar (ARLA), Scottsdale, Arizona, April 22, 1999.

Durgin, R.W., "The Direct Examination of a Vocational Expert." Presented at the Ohio Academy of Trial Lawyers Seminar, Cleveland, Ohio, April 29, 1999.

Durgin, R.W., "Panel Discussion: Use of a Vocational Expert for Long-Term Marriages." Presented at the Advanced Family Law Seminar, Cleveland, Ohio, June 20, 1997

Durgin, R.W., "A High Price for a Bump on the Head: Vocational Economic Implications of a Traumatic Brain Injury Case." Presented at the Fifth Annual Ohio Brain Injury Seminar, June 13, 1997

Durgin, R.W., CLUE: Careers, Learning, Understanding & Exploring, An Elementary School Career Assessment Inventory, COIN Educational Products, Toledo, Ohio 1996

Durgin, R.W., "Expert Testimony to Support or Refute a Claim for Spousal Support." Presented at the Ohio Academy of Trial Lawyers Family Law Seminars, March 8 and March 15, 1996

Durgin, R.W., "Vocational Evaluation of the Disabled Client." Presented at the Miami Valley Trial Lawyers Association, December 9, 1995

Durgin, R.W., "The Vocational Expert, Vocational Rehabilitation Specialist, and Economist." Presented at the Cleveland Academy of Trial Attorneys Luncheon Seminar Series, September 26, 1995.

Durgin, R.W., "A Demonstration of Lost Earnings Capacity: Using a Vocational Expert." Presented at the Ohio Academy of Trial Lawyers 38th Annual Convention, Columbus, Ohio, May 5, 1995.

Durgin, R.W., Ryan, Jerry M.Ed. and Ryan, Roberta M.Ed., COIN Basic Skills and Interest Survey, COIN Educational Products, Toledo, Ohio 1995.

Durgin, R.W., Ryan, Jerry M.Ed. and Ryan, Roberta M.Ed., COIN Educational Inventory: An Interest Assessment For Planning Post-Secondary Education, COIN Educational Products, Toledo, Ohio 1994.

Durgin, R.W., Career Targets Implementation Guide, COIN Educational Products, Toledo, Ohio 1994, 1995.

Durgin, R.W., Career Targets: A Middle School Career Interest Survey, COIN Educational Products- Toledo, Ohio 1991, 1993.

Durgin, R.W. and Drier, H.N. How to Fund Career Guidance Programs, COIN Educational Products, Toledo, Ohio 1992.

Durgin, R.W. Guide to Federal Jobs, Second Edition, Resource Directories, Toledo, Ohio, 1992.

Durgin, R.W. Guide to Federal Technical, Trades and Labor Jobs, Resource Directories, Toledo, Ohio, 1992.

Durgin, R.W. "Use of Expert Witness to Establish or Refute Case for Spousal Support," Ohio Academy of Trial Lawyers Family Law Seminar, Winter, 1991.

Durgin, R.W. Major presentation at "National Symposium of Computer Based Career Information Systems." Presented at The University of Michigan, Ann Arbor, Michigan, June 1989.

Durgin, R.W. "Will They Hire the Handicapped? Establishing Lifetime Loss of Earning Power," Ohio Trial, November-December, 1988.

Durgin, R.W. and Lindsay, N. Guide to Federal Jobs, Second Edition, Resource Directories, Toledo, Ohio, 1988.

Durgin, R.W. and Lindsay, N. Guide to Federal Technical, Trades and Labor Jobs, Resource Directories, Toledo, Ohio, 1988.

Durgin, R.W. and Lindsay, N. The Physically Disabled Traveler's Guide, Resource Directories, Toledo, Ohio, 1986.

Durgin, R.W. and Lindsay, N. Guide to Recreation, Leisure and Travel for the Handicapped, Volumes II and Resource Directories, Toledo, Ohio, 1985.

Durgin, R.W. and Davis, K. Guide to Federal Jobs, Resource Directories, Toledo, Ohio, 1985.

Durgin, R.W. and Lindsay, N. Women in the Workplace: A Guide for Women Entering or Re- Entering the Workforce, Resource Directories, Toledo, Ohio, 1985.

Durgin, R.W. and Lindsay, N. Job Forecasts, Volumes 1-4, Resource Directories, Toledo, Ohio, 1985.

Durgin, R.W. International Forum on Cultural Arts, Leisure, Recreation, Sports and Employment of the Handicapped, Discussant to Symposium presented by the President's Committee on Employment of the Handicapped (PCEH), Washington, D.C., September, 1985.

Durgin, R.W. "Windmills," Discussant to symposium on developing employer communication skills for hiring disabled persons. Presented by Ohio Rehabilitation Services Commission, September 1985.

Durgin, R.W. Co-developer of Maryland Occupational Information System, Maryland Department of Vocational Education, September 1982.

Durgin, R.W. COIN Occupational Interest Inventory, Bell and Howell Company, Chicago, Illinois, 1981.

Durgin, R.W. COIN Occupational Scan Survey, Bell and Howell Company, Chicago, Illinois, 1981.

Durgin, R.W. Co-developer of South Carolina Occupational Information System, South Carolina Bureau of Employment Services, September, 1979.

Durgin, R.W. and Odgers, J. Career Guidance Manual, U.S. Department of Defense, September, 1974.

Durgin, R.W. and Perrone, P. "Use of the Armed Forces Aptitude Test Battery for the Making of Career Decisions," U.S. Department of Defense, May 1974.

Durgin, R.W. An Introduction to the Dictionary of Occupational Titles (DOT), Ohio Department of Education, March 1974.

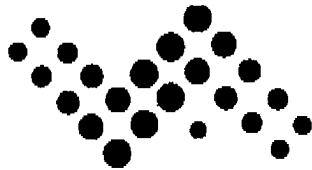
Durgin, R.W. and Cliness, D. The Ohio Vocational Interest Survey (OVIS) Interpretive Manual, Ohio Department of Education, December 1974.

Durgin, R. W. "Use of the General Aptitude Test Battery (GATB) and the Ohio Vocational Interest Survey (OVIS) in the Career Selection Process," American Vocational Association Convention, Portland, Oregon, December 1972.

Durgin, R.W. "Ohio's Career Guidance Model," Ohio Department of Education, September 1972.

Durgin, R.W. "The Integration of Standardized Tests (GATB, OVIS and DOT) for Career Exploration Purposes," Ohio Department of Education, 1972.

EXHIBIT 2



VOCATIONAL ASSESSMENTS

I N C O R P O R A T E D

September 27, 2007

Christopher P. Connors
Attorney at Law
Skadden, Arps, Slate, Meagher & Flom
333 West Wacker Drive
Suite 2100
Chicago, Illinois 60606

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RE: Gary Whitney

Dear Mr. Connors:

At your request, a file review of Mr. Gary Whitney was conducted for the purpose of assessing his present capacity to perform work and earn money.

A review of the materials reveals Mr. Whitney to be a 60-year-old semi-skilled worker who, in 1967, completed an Associates Degree in Business from Canton ATC in Canton, New York. In 1972, he completed a Bachelors Degree in Business Administration from the Rochester Institute of Technology.

From 1974 to 1978, Mr. Whitney worked for Sylvania Electric Company in California performing the duties of a Retail Trainer. The work was skilled in nature light in terms of physical demand. Light work requires a frequent lift, carry, push, pull of weight up to 10 pounds with a maximum lift, carry, push, pull of weight up to 20 pounds. In addition, the work required reaching, handling, fingering, talking, hearing, and seeing.

From 1978 to 1979, Mr. Whitney worked for GTE Automatic Electric performing the duties of a Western Regional Sales Manager. The work was skilled in nature and light in terms of physical demand.

From 1979 to 1981, Mr. Whitney worked for Sanyo Electronics performing the duties of National Sales Manager. The work was skilled in nature and light in terms of physical demand.

From 1981 to 1993, Mr. Whitney worked for Toshiba America, Inc. performing the duties of Western Zone, Vice President and General Manager. The work was skilled in nature and light in terms of physical demand.

From 1993 to 1997, Mr. Whitney worked for Aiwa America, Inc. performing the duties of a Western Zone Manager. The work was skilled in nature and light in terms of physical demand.

OFFICE LOCATIONS:

CLEVELAND, COLUMBUS,

DETROIT, TOLEDO

From 1997 to 1998, Mr. Whitney worked for Galaxy Brands International performing the duties of Director of Sales.

From 1999 to 2002, Mr. Whitney worked for Konka USA performing the duties of Vice President, Sales and Marketing. The work was skilled in nature and light in terms of physical demand.

In January 2003, Mr. Whitney began working for Delphi Corporation performing the duties of Western Region Sales Manager. The work was skilled in nature and light in terms of physical demand. He worked in this capacity up until the time of his departure in June 2004.

Documentation reviewed included an undated resume of Gary Whitney, the declaration of Gary Whitney (July 16, 2007) and employment records.

With consideration given to the information reviewed, it is my opinion that Mr. Whitney retains the capacity to perform a variety of skilled work. He has extensive expertise and a vast work history in the field of sales and management, particularly in the consumer electronics industry.

In assessing Mr. Whitney's capacity to perform work and earn money, a computerized analysis of over 12,000 separate occupational titles contained in the Dictionary Of Occupational Titles was conducted. Each occupational title was then cross-referenced by the physical demands, working conditions, and the intelligence level or general learning ability required to perform each occupation satisfactorily. Each occupational category is cross-referenced by the number of workers in the Denver-Boulder, Colorado MSA Labor Market and the median 2007 National earnings for workers within each occupational category. The U.S. Department of Labor, Bureau of Labor Statistics, and the U.S. Department of Labor, Employment, and Training Administration provided data used in the analysis.

A computerized occupational analysis reveals that such work constitutes 22.6% of the jobs existing in the Denver-Boulder, Colorado MSA Labor Market. Jobs identified were within the census groups Professional and Managerial Specialties and Technical, Sales, and Administrative Support.

Specifically, there are 147,235 individuals employed in the Denver-Boulder, Colorado Labor Market in occupations that match Mr. Whitney's vocational profile.

According to the Bureau of Labor Statistics, nationally, the estimated employment of Senior Sales Managers in the wholesale electronic market

was 7200, in 2004. Projected employment into the year 2012 is expected to be 8,742, a 28.3% increase. Employment of such individuals is expected to increase faster than the average for all occupations through 2014, spurred by intense domestic and global competition in products and services offered to consumers.

It is my opinion that Mr. Whitney had access to a healthy industry that continues to grow at the present time. Rapid technological advances and a market of consumers who demand newer and faster products and applications characterize this industry. A recent eMarketer report notes that the average household now boasts 25 gadgets and spends \$1200 a year on consumer electronics. The product and industry is growing and he is in a solid position to capitalize on his past performance and work history to obtain a position to utilize his skills in this arena.

According to the Consumer Electronics Association, the consumer electronics (CE) industry "is a robust \$125 billion plus industry in the United States influencing all aspects of the American economy. Not only does the industry continue to witness wage expansion, but productivity is historically high at the same time headcount is expanding. The CE industry continues to exhibit strong, maintainable growth, with influential effects felt throughout the economy." (Department of Labor-BLS, CEA-Market Research, Spring 2006).

He had the expertise, skills, education, training, and past work history to acclimate himself into the workforce within his field of expertise at the time of his departure. It is my opinion that there were jobs available that were comparable in compensation, benefits, working conditions, opportunities, and status.

According to the Bureau of Labor Statistics, there was a 24% increase in job openings, an average of 2,100, for Sales Managers in California at the time of his departure. In Oregon, there was a 15% projected increase in job openings, with average annual openings of 130 positions.

At the time of his departure, Mr. Whitney was earning approximately \$80,000.00 per annum according to his affidavit. It is my opinion that at that time as well as the current time, he possesses the aptitudes, skills, expertise, training and education to replicate those previously demonstrated earnings.

In 2004, nationally, such individuals earned median annual earnings of \$84,220 per annum. Within the wholesale electronic market, such individuals were earning median salaries of \$101,930.00 per annum.

A preliminary labor market survey of Mr. Whitney's current residence in Fort Collins, Colorado reveals that a Regional Sales Manager could expect to earn median earnings of \$90,791.00 per annum.

Additionally, preliminary research completed indicates that there are current opportunities for individuals such as Mr. Whitney at the senior level of management and sales within his labor market. At least 10 job opportunities for Regional or Territorial Sales Managers were identified through various job search engines. Further exploration of the local newspapers and recruiting specialists may be completed in the future.

In summation, it is my opinion that positions Mr. Whitney could perform in the labor market were available to him immediately after his separation from the Delphi Corporation. It is also my opinion that employment opportunities, which he can perform, are currently available to him.

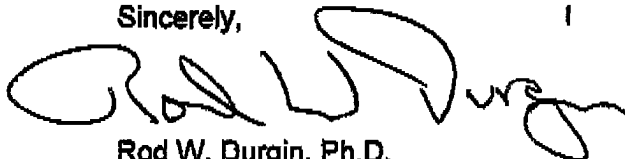
He would be a very attractive candidate for a company that was looking for an experienced individual with skills such as effective communication, confidence in the ability to sell a product, customer service, relevant technical and product knowledge, organized with an attention to detail, goal-oriented with a commitment to a company's mission.

He would benefit from the utilization of a professional job specialist to market his vast skills, training and expertise.

The contents of this report are based on my opinion to a reasonable degree of professional certainty. I reserve the right for any modifications deemed necessary should further information become available.

Please advise if further information is desired.

Sincerely,

A handwritten signature in black ink, appearing to read "Rod W. Durgin". The signature is fluid and cursive, with a large loop at the end.

Rod W. Durgin, Ph.D.
Vocational Assessments, Inc.

RWD/asv
Enclosure